

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Glenn Guttman
DOCKET NO.: 05-00790.001-R-1
PARCEL NO.: 15-28-311-014

The parties of record before the Property Tax Appeal Board are Glenn Guttman, the appellant, and the Lake County Board of Review.

The subject property is a two-story, "Greenhurst" model, frame and masonry dwelling containing 2,221 square feet of living area that is 20 years of age. Features include two full baths, a full basement with some finished area, central air conditioning, a fireplace and an attached 440 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing five comparable properties, a brief, closing statement, property characteristic sheets and an assessment analysis spreadsheet. The comparables are located in the same subdivision as the subject. They consist of two-story, "Greenhurst" model frame and masonry dwellings ranging from 17 to 19 years old. The homes have central air conditioning, a fireplace and two full baths with one half-bath. The homes have basements ranging from 940 to 1,136 square feet with one home having at least some finished basement area. In addition, the homes have 440 square foot garages. The comparables range in size from 2,101 to 2,688 square feet of living area and have improvement assessment ranging from \$99,671 to \$133,297 or from \$47.44 to \$56.06 per square foot of living area. The subject property has an improvement assessment of \$126,466 or \$56.94 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	20,508
IMPR.:	\$	126,466
TOTAL:	\$	146,974

Subject only to the State multiplier as applicable.

PTAB/EEB/08-07/2005-00790

Sales information provided by the appellant indicates the homes sold from April 2004 to June 2004 for prices ranging from \$350,000 to \$547,500 or from \$166.59 to \$204.90 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$146,974 was disclosed. In support of the subject's assessment, the board of review submitted a brief, photographs, a grid analysis detailing six suggested comparable properties and property record cards. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are two-story frame dwellings that range from 19 to 20 years old. They have central air conditioning, a fireplace and unfinished basements with one home having a partial finished basement area. The homes have from two full baths with one-half bath to two full baths with two half-baths and attached 440 square foot garages. They have living areas of 2,096 square feet of living area and have improvement assessments ranging from \$118,336 to \$129,184 or from \$56.46 to \$61.63 per square foot of living area.

The property record cards indicate that three of the homes sold from September 1998 to April 2005 for prices ranging from \$305,000 to \$435,000 or from \$145.52 to \$207.54 per square foot of living area, including land. The subject's total assessment of \$146,974 reflects an estimated market value of approximately \$443,896 or \$199.86 per square foot of living area, including land, using the 2005 three year median level of assessments of 33.11% for Lake County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

The Board notes the appellant's grid analysis and the board of review's original submission of evidence depict the subject as having 2,226 square feet of living area. The board of review's second submission of evidence depicts the subject as having 2,221 square feet of living area. The board of review requested the Board consider its second submission of evidence in place of its initial evidence when making a determination in this matter. The appellant did not refute or object to this issue.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. The Illinois

Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board initially finds the subject contains 2,221 square feet of living area based on the unrefuted evidence submitted by the board of review. The Board further finds the parties submitted eleven assessment comparables for consideration. The Board finds the comparables submitted by both parties to be similar to the subject in size, construction and most other features, even though only two of the comparables have at least some finished basement area similar to the subject. The evidence submitted indicates these properties have improvement assessments ranging from \$47.44 to \$61.63 per square foot of living area and support the subject's improvement assessment of \$56.94 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$56.94 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the parties submitted eight sales comparables. The Board gave less weight to the board of review's sales comparables numbers one and six because the sales occurred in 1998 and 2000,

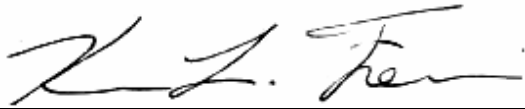
and therefore were too remote to establish the subject's market value for the 2005 tax assessment year. The remaining six sales occurred from April 2004 to April 2005 and ranged from \$166.59 to \$207.54 per square foot of living area, including land. The subject's total assessment of \$146,974 reflects an estimated market value of approximately \$443,896 or \$199.86 per square foot of living area, including land, using the 2005 three year median level of assessments of 33.11% for Lake County as determined by the Illinois Department of Revenue. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable sales properties contained in the record and no reduction in the subject's assessment on this basis is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.